

Supplemental

From: Joe Mogus

To: federal court eastern district new york

Date: 4/21/2006 9:46:22 PM

Subject: howard katz vs joe robert mogus ----- RESPONSE

(Case No 06CV574)
Special to
Judge Irlitzky
WJ. WAGN

- * 1. This is true, katz lives in new york, does business there .
- * 2 All that Glitters inc. retained po boxes at the places listed . Mr joe r. mogus never did business , not one bit . Mr katz is well aware of this , that he did, for over 20 years , business with an incorporated business, All that Glitters inc ----- every invoice sent was to an incorporated business , All that Glitters , every check he received as payment was from , same , All that Glitter . Katz and i discussed this fact many times , he is a mature businessman he is well aware of the reality of incorporation and the implications . he did business with All that Glitters inc.!
3. I am not qualified to answer jurisdictional questions , however that the amount is such , exceeding 75,000 dollars is not known.
4. Again, i can not comment on the appropriateness of the jurisdiction of this court , as i said in an earlier correspondence i am at a real disadvantage without my attorney P. Reiman of Berkeley Springs , West Virginia . She is now hospitalized and will remain so for as long as four months , possibly longer . This situation has just now occurred and is why i am (She had intended to question this aspect - she had real issues with the jurisdiction) answering,
5. This i can answer and am anxious to do so . I know what venue means ! I also know what resides means and i certainly know where i am and where i reside . I RESIDE IN WEST VIRGINIA , NOT NEW YORK !!! I own no property in New York , do no business in New York , nor i have even been in New York since 1999 . Sadly the last time i was in New York , the Trade Towers still stood ----- Simply put, what is stated , is that i reside in the district is untrue . I also want to say there seemed to be something very unfair about having the defendant forced to travel 500 miles to defend against these legal charges . The plaintiff and his attorney reside locally , i reside 500 miles away . This to me seems not right , and i beg the court to consider my request that a more mutually convenient venue be used . Harrisburgh , Baltimore , and Pittsburgh all have Federal Courts . Again i repeat the assertion made that the defendant, myself resides in the district is simply false . I also want to say the plaintiff has known me for twenty years , he knows some details of my personal life , he is well aware that at this time i am moving to the West Coast , in short this is a very difficult and chaotic time , further complicating and disadvantaging myself .. This, i feel , is intentional on his part , choosing this time intending to place me at a further disadvantage .
- * I want to add please if we must let us have a venue mutually convenient to both - please, consideration on this issue.

APR 25 2006

CC Samuel Klein - Supplemental JR

From: Joe Mogus
To: federal court eastern district new york
Date: 4/21/2006 11:21:31 PM
Subject: howard katz vs joe robert mogus----- RESPONSE

6. I can not comment on the legal appropriateness of this , however i can say without doubt the amount owed to Katz by All that Glitter can be determined by the two of us sitting with a tape adding machine and the invoices in question . This could be resolved in one day , eight hours ----- I have offered in writing to meet Katz, to sit and resolve this , to meet in my home or to meet in Harrisburgh Pa. , Baltimore Md. etc which are mutually convenient to both of us , to sit and resolve this .I will repeat , 8 hours with a tape adding machine is all that is needed . I do not deny an outstanding balance but frankly this situation does not require a jury and is ridiculous to say that it does , in my oppinion !
7. All that Glitters received jewelry items from Katz since 1985 !I contend that inspection is not an accurate term - ----- Katz sent it , then billed it , much jewelry was sold over the 20 yrs . Some items were specific, ordered items ,some were simply items he sent hoping they could be sold . All that Glitters was his biggest account , as he told me!
8.This is essentially true , he received large checks , weekly for years !\$ 5000 to \$6000 per week wasnt unusual -- ----- He did provide a large amount of jewelry , we kept a running balance .

* 9.This is untrue ! The figure of 151,000 I never heard before ! MR. H . KATZ NEVER SENT A BILL , NEVER !----- He woud send individual invoices ofcourse , these corresponded to individual weekly orders BUT HE NEVER WOULD SEND A COMPREHENSIVE BILLING STATEMENT ! I requested a bill . i even WROTE ASKING for a bill , i have copies of these requests , he never sent a bill! He would call from time to time and make verbal assertions as to an amount due him ,but refused to send a bill. Any bill he mite produce after this date is just that a production ! Ichallenge him to produce any comprehensive bill he has ever sent , THERE IS NONE! Furthermore , i wrote to him repeatedly asking for any supporting documentation , any to support the amounts he asserted! Time again i asked, in writing to see his copies of the numbers , he refused to send them , i got nothing ! He once said laughing ,that all his numbers were in the basement and it would quote"be a big hassle to get them " He laughed at me , never offered any proof , never sent a comprehensive bill and now brings suit in Federal Court ! Over the years we had a close working relationship but i have to say his continuing refusal to share his copies of the books etc made me more than a little suspicious and still do. ! No written bill , not yearly statements , nothing ! The last figure he gave to me verbally , was i believe \$139,000 owed to him , i then began sending him registered mail , insured packages ----- perhaps a dozen or more over the spring and summer of 2005 ----- these as always he was to inspect and issue a credit , items returned -----there were hundreds of gold items, i have all receipts . Among these items were diamond rings , emeralds , rubies , sapphires , topaz, etc . some were small only a gram or two , most were significantly heavier , some as heavy as 40 , even 50 grams or more , these items 14kt gold all of them. Gold at that time in excess of 500 per ounce!
* Mr Howard Katz never sent me any credit slip for these items , tens of thousands of dollars worth of jewelry.Most amazingly in fact using his numbers these items caused the balance owed to increase not decrease. Previously he stated a balance of 139,000 now he brings suit for 151,000 .I swear this is true , i swear it! When i requested the credit slips during the summer of 2005 , he would defer and say he was away on vacation did not have invoice slips etc etc ----- he never did send any credit slips! I have all postal receipts and comensurate documentation he did receive these packages , his signatures on file with postal service.!

From: Joe Mogus
To: federal court eastern district new york
Date: 4/21/2006 11:50:34 PM
Subject: howard katz vs joe robert mogus, all that glitter

10. This is essentially accurate, it was always implied that All that Glitters would pay H. Katz what was owed HOWEVER i, personally never signed anything nor did he ever require me, Joseph Robert Mogus to take personal responsibility for any jewelry he sent, never! Katz is aware of this, he can not deny this!

11. I reiterate he never sent a bill, never, even when i wrote and asked for it! Never sent a bill, only verbal assertions, QUOTE, "you know what you owe" Well i dont, and i no longer trust him, any serious person long ago would have provided some, any supporting documentation. In plain english you can not just call people and say one figure then another and offer no documentation, refuse documentation! Why?

12. I have no different response to these reiterations than i have already stated!

13. I can only say again this amount is untrue, the first time i ever saw or heard it, i further contend that even using his own numbers, Katz's, this amount 151,000 is impossible!

14. I have no different response to these reiterations than previously stated

15. I have nothing further to say! Previously addressed!

16. I have nothing further to say! Previously addressed!

From: Joe Mogus
To: federal court eastern district new york — Special to Judge Irizarry
Date: 4/23/2006 11:51:10 AM W.S. Mann
Subject: howard katz vs joe robert mogus - all that glitters

17. Nothing further to say ! previously addressed !

I want to conclude by saying I am willing to meet with Katz to review the numbers , invoices etc . I will say again this amount could be determined and conclusively by the two of us with a tape adding machine and i mite add a positive attitude and some honesty and openness . The fact of his continuing refusal to provide a bill , statement , or anything , even the most minimal documentation still makes me more than a little suspicious! We did business over many years , since 1985, we both made money . I was his biggest account ! As agreed I paid him as was sold and returned to him the pieces unsold !

At one point Mr. Katz asserted a balance of close to 287,000 dollars , this balance was, he can not deny reduced substantially , by perhaps 200, 000 this is undeniable I have the checks and receipts ! That Katz is owed a balance, by All that Glitters is also undeniable ! Over the 20 years that Glitters and Katz did bussiness , H Katz made alot of money , Glitters, being his biggest account for many years , 20 years is a long time he would not have maintained this relationship had it not been profitable . Year in year out , a substantial profit ,over 20 years maybe a million dollars just from this account , I suspect more like 700 to 800,000 dollars , a lot of money ! While i do not deny a balance due , i do contend that he recouped most of his investment , his loss being the mark up on the jewelry , i do not deny this, that he lost the mark up . My contention is that essentially after 20 yrs. of making a profit on his investment , a handsome profit , he recouped all or most of his investment ! When a business is liquidated things do not always go as planned . I Will say again , i am willing to sit with him and review the numbers and arrive at a figure , an honest figure ,that All that Glitters owes H. Katz . I am willing to work with him !
* I want to make this one last point , when this process began, for unknown reasons , Howard Katz called my mother , Mrs. C. Mogus , of Hollywood Florida . My mother is 80 years old, she is not in good health , she lives in a retirement home . She does not want Howard Katz to call again . I want that point made , the purpose of the call remains bizarre , an 80 year old person in a retirement home who knew nothing of these issues should not be bothered by them . Business transacted between H. Katz and All that Glitters has nothing to do with my 80 year old Mother , I felt this point ~~shd~~ be made , she asked me to include ~~in~~ this statement . She ~~does not want~~ to be called by him again!

Sincerely ² Thank You

Joe R Mogus

Joe R. Mogus

Please also take into account the illness of my attorney, recently hospitalized - I responded as best I could - what I wrote I will swear to.

Supplemental

US 440 (Rev. 8/01) Summons in a Civil Action

UNITED STATES DISTRICT COURT

Eastern

District of

New York

HOWARD KATZ,
Plaintiff

V.

JOE ROBERT MOGUS AND
ALL THAT GLITTERS, INC.,

SUMMONS IN A CIVIL ACTION

CASE NUMBER:

107-650

TO: (Name and address of Defendant)

All That Glitters, Inc
125 Ruffed Grouse Lane
Berkeley Springs, WV 25411

YOU ARE HEREBY SUMMONED and required to serve on PLAINTIFF'S ATTORNEY (name and address)

Shmuel Klein, Esq. sk-7212
Law Offices of Shmuel Klein, P.C.
268 Route 59
Spring Valley, NY 10977
(845) 425-2510

4/21/06

will ~~be~~ defend against these charges, absolutely
 Joe Mogus

an answer to the complaint which is served on you with this summons, within 30 days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

Joe Mogus

CC TO Shmuel Klein
JK

DATE

CLERK